

**REQUEST FOR PROJECT EXEMPTION CERTIFICATE
BUSINESS RESTORATION PROGRAM**

Kansas Department of Revenue
Office of Policy and Research
915 SW Harrison St., Room 230
Topeka, KS 66612-1588

Telephone: (785) 296-3081
FAX: (785) 296-7928

Date _____

It is requested that a Certificate of Exemption from sales tax be issued to the taxpayer for the following described project.

(A) 1. Name of taxpayer: _____ Taxpayer EIN: _____
Business type: Corporation L.L.C. Limited Liability Partnership/Partnership Individual
 Other _____

2. Will the taxpayer on line (A)(1) lease this facility to a qualified business? Yes No If yes, please provide the lessee's name and business type on line (B)(1). If no, proceed to line (B)(2).

(B) 1. Name and EIN of business that will operate the business facility (if different from the name listed on Line (A)):
Name: _____ Business EIN: _____
Business type: Corporation L.L.C. Limited Liability Partnership/Partnership Individual
 Other _____

2. Location of business facility investment: _____
Street Number and Address
County: _____ City: _____ State: _____ Zip: _____

3. Mailing address of taxpayer (business) who will own and/or operate the business facility:

Box Number and/or Street Number and Name
City: _____ State: _____ Zip: _____

(C) Are you rebuilding a business facility that was previously located in one of the affected counties prior to June 26, 2007 that was damaged by the flooding and other severe weather that began on June 26, 2007? Yes No

(D) Type of project: Original construction of a new facility Remodel or reconstruction of an existing facility
 Addition to an existing facility Additional machinery and equipment, not to include the purchase of a motor vehicle or trailer.
 Fencing

(E) **ATTACH** an explanation or list of improvements to be constructed, repairs or remodeling to be done, and machinery and equipment to be purchased.

(F) Describe the type of business activity to be conducted by the taxpayer [name on Line (A)] at the business facility:

(G) List the name(s) and address(es) of the general contractor(s): _____

(H) Contract date: _____ (I) Contract No.: _____

(J) Estimated project costs: Total _____ Construction costs: _____
Machinery and equipment costs: _____

(K) Estimated completion date (not to exceed two years): _____

(L) **Would you like your project exemption certificate faxed rather than mailed to you?** Yes No
If yes, please provide your fax number: _____

Taxpayer (please type or print)

Name of Authorized Representative (please type or print)

Signature of Authorized Representative Title

Phone Number

INSTRUCTIONS

An exemption from sales tax is allowed on all sales of tangible personal property or services purchased for the construction, reconstruction, enlarging or remodeling of a business facility that was located in the counties of Allen, Anderson, Bourbon, Butler, Chautauqua, Cherokee, Coffey, Cowley, Crawford, Edwards, Elk, Franklin, Greenwood, Harper, Labette, Linn, Miami, Montgomery, Neosho, Osage, Pawnee, Wilson or Woodson on June 26, 2007 and that was damaged or destroyed by the flooding and other severe weather that began on June 26, 2007. The sale and installation of machinery and equipment purchased for the installation at the business facility as well as fencing that is used to enclose land devoted to agricultural use shall also be exempt from sales tax.

If this business facility will be leased by a qualified business, and both the lessor and lessee will incur expenditures to construct or reconstruct the facility and purchase machinery and equipment to be installed at the business facility, two applications will be submitted, one for the lessor and one for the lessee. If the lessor will incur expenditures, the lessor's application will have line (A)(1) completed with the lessor's name and EIN. Line (A)(2) will be checked to indicate that the facility will be leased. The lessor will insert the lessee's name, EIN and business type on line (B)(1). The lessee's application will have the lessee's name and EIN completed on line (A) and with an indication on line (B)(1) of any doing business as (DBA) name.

- Line (A)(1) Enter the name and EIN of the entity that will own and/or operate the business facility and claim the sales tax exemption, and check the appropriate box identifying the business type. This business entity must have been in operation providing goods or services within one of the affected counties on June 26, 2007 and was damaged by the flooding and other severe weather on June 26, 2007.
- Line (A)(2) Indicate whether this business facility will be leased by a qualified business. A qualified business is a business that was in operation providing goods or services within one of the affected counties, which was damaged by the flooding and other severe weather that began on June 26, 2007.
- Line (B)(1) Enter the doing business as (DBA) name of the business, if it is different than line (A), above, and check the appropriate box identifying the business type.
- Line (B)(2) Enter the location (actual street address), including the county of the business facility where the investment is going to be made.
- Line (B)(3) Enter the complete mailing address of the entity (on line (A)(1)) who will own and/or operate the above referenced business facility. This is the address your project exemption certificate will be mailed to.
- Line (C) Indicate whether your business was located in one of the affected counties on June 26, 2007 prior to the flooding. If your business was not located in one of the affected counties on June 26, 2007, you will not qualify for the sales tax exemption.
- Line (D) Check the applicable box(es) that describe your project.
- Line (E) Briefly describe the purchases of materials, machinery, equipment, and services you will make for this project to qualify for exemption from retailers' sales tax. Inventory and property that leaves the facility, such as motor vehicles, will not qualify for exemption.
- Line (F) Describe specifically the type of business activity to be conducted by the taxpayer at the business facility.
- Line (G) List the name and address of the general contractor if available. If a general contractor does not exist for this project, please attach a list of all the contractors/subcontractors (if available) involved in performing labor services or supplying materials for the project. Include in this list, the estimated project costs, contract date, contract number, and the estimated completion date for each contract.
- Line (H) Enter the date of the contract.
- Line (I) Enter the applicable contract number if available.
- Line (J) Enter the estimated cost of the project. These costs should be separated between construction costs (materials and labor) and machinery and equipment costs.
- Line (K) Enter the estimated completion date for this project. The Department requests that this period not extend beyond two years from the application date.
- Line (L) Provide your fax number if you would prefer that your project exemption certificate be faxed to you rather than mailed.
- Signature The name of the taxpayer as well as the authorized representative requesting the exemption should be typed or printed in the area provided. The authorized representative must also sign the request and provide a phone number where they can be reached during business hours.